



THE UNIVERSITY OF TEXAS AT TYLER
Office of Audit and Consulting Services
3900 University Boulevard, Tyler, TX 75799 (903) 565-5644

DATE: August 29, 2019

TO: Dr. Michael Tidwell, President
Dr. Kim Laird, Vice President for Budget and Finance
Ms. Cindy Troyer, Director of Financial Services

FROM: Lou Ann Viergever, CPA, CIA, CRMA *Lou Ann Viergever*
Executive Director of Audit and Consulting Services

RE: Texas Education Code §51.9337 Compliance Assessment

Senate Bill 20 (SB 20) of the 84th Legislative Session made several modifications to existing requirements and added new requirements for state agencies and institutions of higher education related to purchasing and contracting. These requirements were written into the Texas Government Code and /or the Texas Education Code (TEC) and were effective September 1, 2015. TEC §51.9337 requires that, *“The chief auditor of an institution of higher education shall annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor.”*

To satisfy this requirement, we performed the following:

- Gained an understanding of SB 20 and TEC §51.9337.
- Reviewed documentation, including policies and procedures, supporting compliance with SB 20 and TEC §51.9337. Policies and procedures reviewed included those relating to codes of ethics and conduct; conflicts of interest and outside commitment; fraud policies; and contract management, delegation, and training.

Based on our assessment, we found that the University of Texas at Tyler has generally adopted all of the policies and procedures outlined in Senate Bill 20 and TEC §51.9337. Our procedures did not include testing of compliance with the policies and procedures.

This certification will be included in the Annual Audit Report to the State Auditor’s Office as required under Texas Government Code §2102.